

# REVENUE SERVICE FACT SHEET

[www.mass.gov/dwd](http://www.mass.gov/dwd)

## EMPLOYER GUIDE TO DUA REVENUE SERVICES

### Information

Address changes	(617)	626-5040
Changes in ownership/operation	(617)	626-5075
Corrections to quarterly contribution reports	(617)	626-5090
Delinquent account resolution	(617)	626-5770
Federal unemployment tax (FUTA)	(617)	626-6895
Liability for contributions	(617)	626-5075
New business registration	(617)	626-5075
Refunds	(617)	626-5091
Wages subject to contributions	(617)	626-5090
Contribution rates	(617)	626-6895
Quarterly contribution reports (Form 0001)	(617)	626-5243
Unemployment Health Insurance (Collections)	(617)	626-5060
Reimbursable Unit	(617)	626-5790

### Quarterly Contribution Report DUA Form 1

To simplify the reporting process for employers, DUA mails preprinted Forms 1 to all active employers each quarter at least 30 days prior to the due date. If you don't receive your Form 1, you may download it at:

[www.mass.gov/dwd](http://www.mass.gov/dwd) or call 617 626-5243 for a paper copy. If you need help completing this form, call (617) 626-5243. For further assistance, contact the Revenue District Office nearest you:

Greater Boston/Eastern Massachusetts	(617) 626-6815
West/Central	(413) 452-4725

### Quarterly Filing and Payment

Filing your quarterly reports on time ensures that you qualify for full FUTA credit with the IRS and that your account is properly credited before your new annual rate is set. You avoid late-filer penalties and interest charges if you file timely.

If you want to file online, go to <https://wfb.dor.state.ma.us/webfile>.

### Change of Address

If your business is changing locations, or if you want DUA to send benefit charge statement or wage information requests to a different address, complete the appropriate section of the Employer Data Change Form (Form 1897) enclosed with the Form 1. You may also download this form at [www.mass.gov/dwd](http://www.mass.gov/dwd), or once you have registered for online Internet services, you can change your address via the Internet.

### Suspension of Accounts

If your business has ceased operating, or you do not expect to have employees next year, DUA will suspend your account and stop sending you quarterly contribution reports (Form 1). Call the Revenue District Office or 617 626-5075 to request an Application to Suspend (Form 740). Or you can download the form at [www.mass.gov/dwd](http://www.mass.gov/dwd), or once you have registered for online services, you can request suspension via the Internet.

### Publications

If you'd like to know more about the unemployment insurance system and how you can lower the costs to your firm, we'll send you easy-to-read publications written especially for employers. Call 617-626-5075 for your free copy of either publication or you can download at [www.mass.gov/dwd](http://www.mass.gov/dwd).

- Simplifying the Unemployment Insurance Law - A Guide for Employers
- How Experience Rating Works
- Financing Unemployment Insurance – Options for Non-Profit or Governmental Employers